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☐

PASSENGER

☐

PROPERTY

**PUBLIC UTILITIES COMMISSION
STATE OF HAWAII
ANNUAL REPORT OF
PASSENGER AND PROPERTY CARRIERS**

STATE EXACT NAME OF CARRIER

PUC NUMBER

FOR THE YEAR ENDED DECEMBER 31, 20_____

NOTICE: NEW FOR 2009

On 12/3/2007 the Commission issued Decision and Order No. 23862, in Docket No. 2007-0159, which stated that beginning with calendar year 2008, all carriers reporting PUC regulated revenues of more than \$1,000,000 shall file, HAW-PUC Form 03-020, revised 1/1/2009, by June 1st for each of the four calendar year period during which the Zone of Reasonableness remains in effect. In addition, HAW-PUC Form 03-010 must continue to be filed by April 30th of each year.

Carriers with gross revenues of \$1,000,000 or less shall continue to file HAW-PUC Form 03-010 by April 30th of each year. These carriers shall also be able to furnish a copy of HAW-PUC Form 03-020, revised 1/1/2009, upon commission request.

VERIFICATION STATEMENT

1. State full and exact name and address of carrier making this report.

Carrier: _____ PUC No. _____

Address: _____

City: _____ Zip: _____

Phone: _____ Email: _____

2. **Insert an "X" if new address within the last 12 months ()**

Business Name (dba): _____

Business Address (other than P.O. Box): _____

City: _____ Zip: _____

Phone: _____ Email: _____

3. Island(s) in which carrier service is offered: _____

4. Are you a member of a tariff bureau?

(a) If yes, name of tariff bureau: _____

(b) If no, have you filed a current tariff schedule with this office?: _____

5. Preparer of this report:

Name: _____ Title: _____

Address: _____

City: _____ Zip: _____

Phone: _____ Email: _____

6. Note that this annual financial report must be filed on a calendar year basis.

VERIFICATION

I, _____, certify (or declare) that I am duly
(Print or Type)

authorized to file this statement; that I have knowledge to the matters contained herein; that the PUC regulated revenues reported herein reflect rates under the lawful tariff(s) filed with this Commission; and that the report set forth in this annual report is complete, true and correct to the best of my knowledge, information and belief.

Signature: _____

Title: _____

Date: _____

Carrier: _____
PUC No.: _____

EXHIBIT B

BALANCE SHEET
As of December 31, 20____

Account No.	ASSETS	Current Year	Prior Year
	<u>Current Assets</u>		
VARIOUS	Cash		
108	Notes Receivable		
110	Accounts Receivable		
110-A	Less Allowance for Uncollectible		
118	Materials & Supplies		
105/119	Other Current Assets (Ex. B-2)		
	Total Current Assets		
	<u>Fixed Assets</u>		
VARIOUS	PUC Fixed Assets (Ex. B-1)		
VARIOUS	Less Accumulated Depreciation (Ex. B-1)		
240	Non-PUC Fixed Assets		
240-D	Less Accumulated Depreciation		
250/250-D	Intangible Fixed Assets - Net		
	Total Fixed Assets		
VARIOUS	Other Assets (Ex. B-2)		
	TOTAL ASSETS		
Account No.	LIABILITIES & EQUITY	Current Year	Prior Year
	<u>Current Liabilities</u>		
501	Notes Payable		
505	Accounts Payable		
511/512	Payroll Taxes		
513/514	Income and Other Taxes Payable		
VARIOUS	Other Accrued and Current Liabilities (Ex. B-3)		
	Total Current Liabilities		
600/620	Long Term Debt (Ex. B-3)		
700/710	Deferred Credits and Other Reserves (Ex. B-3)		
	Total Liabilities & Other Credits		
	<u>Equity</u>		
	Corporation:		
800	Capital Stock		
805	Paid in Capital		
830	Retained Earnings (Ex. B-4)		
835	Treasury Stock		
VARIOUS	Sole Proprietorship (Ex. B-4)		
VARIOUS	Partnership (Ex. B-4)		
	Total Equity		
	TOTAL LIABILITIES & EQUITY		

Carrier: _____
PUC No.: _____

EXHIBIT B-1

BALANCE SHEET SCHEDULES

PUC FIXED ASSETS

DESCRIPTION	Total Cost at Start of Year	Additions	Retirals	Adjustments Debit/Credit	Balance at Close of Year
Land					
Buildings & Improvements					
Revenue Equipment					
Service Cars & Equipment					
Shop & Garage Equipment					
Office Furniture & Equipment					
Other Fixed Assets					
TOTAL (To Exhibit B)					

PUC FIXED ASSETS - ALLOWANCE FOR DEPRECIATION

DESCRIPTION	Total at Beginning of Year	Depreciation for Year	Items Retired	Adjustments Debit/Credit	Balance at Close of Year
Buildings & Improvements					
Revenue Equipment					
Service Cars & Equipment					
Shop & Garage Equipment					
Office Furniture & Equipment					
Other Fixed Assets					
TOTAL (To Exhibit B)					

NOTE: Motor carrier shall maintain and employ the straight-line method of computing depreciation. The service lives of the equipment, salvage, type, class of service and all other pertinent factors shall be in accordance with the Internal Revenue Code, Sections 167-168.

Carrier: _____
PUC No.: _____

EXHIBIT B-2

BALANCE SHEET SCHEDULES

OTHER CURRENT ASSETS

Account No.	DESCRIPTION	Balance at Close of Year
105	Marketable Securities	
119	Other Current Assets (Specify):	
TOTAL (To Exhibit B)		

OTHER ASSETS

Account No.	DESCRIPTION	Balance at Close of Year
300	Investments	
305	Advances	
310	Prepayments	
320	Other Assets (Specify):	
TOTAL (To Exhibit B)		

Carrier: _____
PUC No.: _____

EXHIBIT B-3

BALANCE SHEET SCHEDULES

OTHER ACCRUED AND CURRENT LIABILITIES

Account No.	DESCRIPTION	Balance at Close of Year
507	Salaries and Wages Payable	
509	COD's Unremitted	
518/520	Other Accrued and Current Liabilities (Specify):	
TOTAL (To Exhibit B)		

ACCOUNT NO. 600 & 620 - EQUIPMENT OBLIGATIONS & OTHER LONG TERM DEBT

DESCRIPTION	Date of Note	Maturity Date	Original Amount	Balance as of 12/31	Annual Payment	
					Principal	Interest
TOTAL (To Exhibit B)						

ACCOUNT NO. 700 & 710 - DEFERRED CREDITS AND OTHER RESERVES

DESCRIPTION	Balance at Close of Year
TOTAL (To Exhibit B)	

Carrier: _____
PUC No.: _____

BALANCE SHEET SCHEDULES

ACCOUNT NO. 830 - RETAINED EARNINGS

		CURRENT YEAR
	Balance at Start of Year	
Add:	Net Income (Loss) From Exhibit C	
	Other Credits:	
	1. _____	
	2. _____	
	3. _____	
Deduct:	Dividends Declared	
	Other Debits:	
	1. _____	
	2. _____	
	3. _____	
BALANCE AT CLOSE OF YEAR (To Exhibit B)		

SOLE PROPRIETORSHIP AND PARTNERSHIP EQUITY

	CURRENT YEAR	PRIOR YEAR
Balance at Start of Year		
Additional Investments during Year		
Withdrawals		
Adjustments during Year		
Profit (Loss) for the Year		
BALANCE AT CLOSE OF YEAR (To Exhibit B)		

1. State total number of annual hours devoted by proprietor or partners to carrier's business. _____
2. State amounts designated as salaries of partners and charged to operating expenses. _____

Carrier: _____
PUC No. _____
Island: _____

EXHIBIT C

PASSENGER OR PROPERTY CARRIERS INCOME STATEMENT

For the Year Ended December 31, 20____

Account No.	DESCRIPTION	PUC	NON - PUC	TOTAL
VARIOUS	REVENUES:			
	Operating Revenues			
	Total Operating Revenues			
	EXPENSES:			
1100	Salaries & Wages			
1200	Payroll Related Items			
1300	Equipment Maintenance & Garage			
1400	Transportation			
1500	Station or Terminal			
1600	Traffic			
1700	Insurance & Safety			
1800	Administrative & General			
1900	Depreciation & Amortization			
2000	Operating Taxes, License & Fees			
2100	Other Non - PUC Expenses			
	Total Operating Expenses			
	NET OPERATING INCOME			
	OPERATING RATIO*	%	%	%
	OTHER INCOME:			
2210	Interest & Dividends			
2220	Other Income			
	Total Other Income			
	OTHER DEDUCTIONS:			
2310	Interest Expense			
2320	Other Deductions			
	Total Other Deductions			
	NET INCOME BEFORE INCOME TAXES			
2410	Federal Income Tax			
2420/2430	State Income Tax			
	Total Income Taxes			
	NET INCOME			

* Total Operating Expenses divided by Total Operating Revenues = Operating Ratio

Carrier: _____
PUC No. _____
Island: _____

**EXHIBIT C-1
PASSENGER**

OPERATING REVENUES - PASSENGER CARRIERS

Line No.	Account No.	REVENUE CLASSIFICATION	(a) PUC	(b) NON - PUC	(c) TOTAL
PASSENGER TRANSPORTATION REVENUES					
1	1010	Tour			
2	1020	Transfer			
3	1030	Shuttle			
4		Total Passenger Transportation Revenues			
OTHER TRANSPORTATION OPERATING REVENUES					
5	1040	Baggage			
6	1050	Other PUC Revenues (Specify):			
7		Total Other Transportation Operating Revenues			
8		TOTAL PUC OPERATING REVENUES (To Exhibit C)			
1060 NON - PUC REVENUES					
9		Taxi			
10		School Bus			
11		Equipment Rental w/o Drivers			
12		Miscellaneous (Specify):			
13		TOTAL NON - PUC REVENUES (To Exhibit C)			

Carrier: _____
PUC No.: _____
Island: _____

**EXHIBIT C-2
PASSENGER**

OPERATING and MAINTENANCE EXPENSES - PASSENGER CARRIERS

Account No.	DESCRIPTION	PUC	NON-PUC	TOTAL
	<u>SALARIES AND WAGES:</u>			
1110	Administrative			
1120	Supervisory			
1130	Drivers			
1140	Narrators/Guides - Non Drivers			
1150	Dispatchers			
1160	Repairs, Service & Maintenance			
1170	Office and Clerical			
1180	Salespersons			
1190	Others (Specify):			
	Total Salaries and Wages			
	<u>PAYROLL RELATED ITEMS:</u>			
1210	Worker's Compensation			
1220	FICA			
1230	SUTA			
1240	FUTA			
1250	TDI			
1260	Medical Insurance			
1261	Dental Insurance			
1262	Drug & Vision Insurance			
1263	Group Life Insurance			
1264	Other Employee Expenses			
1265	Meals, Travel & Lodging			
1270	Pensions			
1280	Bonuses and Incentive Compensations			
1290	Others (Specify):			
	Total Payroll Related Items			
	NUMBER OF EMPLOYEES	At Year End	Total Number During Year	
	Administrative			
	Supervisory			
	Drivers			
	Narrators/Guides - Non Drivers			
	Dispatchers			
	Repairs, Service and Maintenance			
	Office and Clerical			
	Salespersons			
	Others (Specify):			
	Total Number of Employees			

Carrier: _____
PUC No.: _____
Island: _____

EXHIBIT C-3
PASSENGER

OPERATING EXPENSES - PASSENGER CARRIERS

Account No.	DESCRIPTION	PUC	NON-PUC	TOTAL
	<u>EQUIPMENT MAINTENANCE</u>			
1310	Shop & Garage			
1320	Repair Parts			
1321	Repairs - Outside Services			
1322	Shop Supplies			
1330	Tires & Tubes			
1390	Other Equipment Maintenance Expenses			
	Total Equipment Maintenance Expenses			
	<u>TRANSPORTATION</u>			
1410	Fuel - Diesel			
1411	Fuel - Gasoline			
1412	Oil & Lubricants			
1420	Leased or Rented Equipment			
1440	Subcontract Transportation			
1490	Other Transportation Expenses			
	Total Transportation Expenses			
	<u>STATION or TERMINAL</u>			
1510	Terminal Rent			
1590	Other Station or Terminal Expenses			
	Total Station or Terminal Expenses			
	<u>TRAFFIC</u>			
1610	Commissions			
1620	Tariffs & Schedules			
1630	Advertising			
1690	Other Traffic Expenses			
	Total Traffic Expenses			

Carrier: _____
PUC No.: _____

Island: _____

EXHIBIT C-4
PASSENGER

OPERATING EXPENSES - PASSENGER CARRIERS

Account No.	DESCRIPTION	PUC	NON-PUC	TOTAL
<u>INSURANCE and SAFETY</u>				
1710	Public Liability & Property Damage			
1720	Cargo Loss & Damage			
1730	Fire, Theft and Collision			
1740	Carrier Paid Claims			
1790	Other Insurance and Safety Expenses			
	Total Insurance and Safety Expense			
<u>ADMINISTRATIVE and GENERAL</u>				
1810	Office Rent			
1820	General Office Expenses			
1830	Outside Accounting Expenses			
1831	Legal Expenses			
1840	Utilities			
1850	Bad Debts Expense			
1860	Consulting Services			
1870	Entertainment & Promotion			
1871	Dues & Subscription			
1872	Administrative Overhead Allocation			
1890	Other Administrative & General Expenses			
	Total Administrative and General Expense			
<u>DEPRECIATION and AMORTIZATION EXPENSES</u>				
1910	Building and Improvements			
1920	Revenue Equipment			
1930	Service Cars & Equipment			
1940	Shop & Garage Equipment			
1950	Office Furniture & Equipment			
1960	Other Fixed Assets			
1970	Non-PUC Fixed Assets			
1980	Amortization of Intangibles			
	Total Depreciation and Amortization Expense			
<u>OPERATING TAXES, LICENSES and FEES</u>				
2010	Vehicle License and Registration			
2011	Federal Highway Use Tax			
2020	Real Property Tax			
2030	PUC Motor Carrier Fee			
2040	Airport Fee			
2050	Public Service Company Tax			
2060	Harbor Fees			
2070	General Excise Tax			
2090	Other Taxes, Licenses and Fees			
	Total Operating Taxes, Licenses and Fees			

EXHIBIT C-5
PASSENGER

Account No.	DESCRIPTION	TOTAL
2100	Other Non-PUC Expenses (Specify):	
	Total Other Non-PUC Expenses	

Carrier: _____
PUC No. _____
Island: _____

**EXHIBIT C-1
PROPERTY**

OPERATING REVENUES - PROPERTY CARRIERS

Line No.	Account No.	REVENUE CLASSIFICATION	(a) PUC	(b) NON - PUC	(c) TOTAL
FREIGHT TRANSPORTATION REVENUES					
1	1010	General Commodities			
2	1011	Specific Commodities			
3	1020	Break-Bulk & Delivery			
4	1030	Household Goods - PUC			
5	1031	Household Goods - Military Contracts			
6	1032	Household Goods - Interstate			
7	1040	Dump Truck			
8		Total Freight Transportation Revenues			
OTHER TRANSPORTATION OPERATING REVENUES					
9	1050	Public Warehousing (Storage in Transit)			
10	1060	Other PUC Revenues (Specify):			
11		Total Other Transportation Operating Revenues			
12		TOTAL PUC OPERATING REVENUES (To Exhibit C)			
1070 NON - PUC REVENUES					
13		Equipment Rentals - Trucks			
14		Equipment Rentals - Others			
15		Public Warehousing			
16		Contracting			
17		Material Sales			
18		Miscellaneous (Specify)			
19		TOTAL NON - PUC REVENUES (To Exhibit C)			

Carrier: _____
PUC No.: _____

Island: _____

**EXHIBIT C-2
PROPERTY**

OPERATING EXPENSES - PROPERTY CARRIERS

Account No.	DESCRIPTION	PUC	NON-PUC	TOTAL
<u>SALARIES AND WAGES:</u>				
1110	Administrative			
1120	Supervisory			
1130	Drivers - Gen., Spec. Comm. & Break Bulk			
1131	Drivers - Dump Truck			
1132	Drivers - Household			
1140	Help., Term. & Whse-Gen., Spec. Comm. & Break Bulk			
1141	Help., Term. & Whse-Household			
1142	Help., Term. & Whse-Warehouse			
1150	Dispatchers			
1160	Repairs, Service & Maintenance			
1170	Office and Clerical			
1180	Salespersons			
1190	Others (Specify):			
Total Salaries and Wages				
<u>PAYROLL RELATED ITEMS:</u>				
1210	Worker's Compensation			
1220	FICA			
1230	SUTA			
1240	FUTA			
1250	TDI			
1260	Medical Insurance			
1261	Dental Insurance			
1262	Drug & Vision Insurance			
1263	Group Life Insurance			
1264	Other Employee Expenses			
1265	Meals, Travel & Lodging			
1270	Pensions			
1280	Bonuses and Incentive Compensations			
1290	Others (Specify):			
Total Payroll Related Items				
NUMBER OF EMPLOYEES		Year End	Total Number During Year	
Administrative				
Supervisory				
Drivers				
Helpers, Terminal and Warehouse				
Dispatchers				
Repairs, Service and Maintenance				
Office and Clerical				
Salespersons				
Others (Specify):				
Total Number of Employees				

Carrier: _____
PUC No.: _____
Island: _____

**EXHIBIT C-3
PROPERTY**

OPERATING EXPENSES - PROPERTY CARRIERS

Account No.	DESCRIPTION	PUC	NON-PUC	TOTAL
	<u>EQUIPMENT MAINTENANCE</u>			
1310	Shop and Garage			
1320	Repair Parts			
1321	Repairs - Outside Services			
1322	Shop Supplies			
1330	Tires & Tubes			
1390	Other Equipment Maintenance Expenses			
	Total Equipment Maintenance Expense			
	<u>TRANSPORTATION</u>			
1410	Fuel - Diesel			
1411	Fuel - Gasoline			
1412	Oil & Lubricants			
1420	Leased or Rented Equipment			
1440	Subcontract Transportation			
1450	Packing Materials - Household Goods			
1451	Transportation Supplies			
1452	Ocean Freight			
1453	Destination Agents (destination & origin)			
1490	Other Transportation Expenses			
	Total Transportation Expense			
	<u>STATION or TERMINAL</u>			
1510	Terminal Rent			
1520	Commission Agents			
1590	Other Station or Terminal Expenses			
	Total Station or Terminal Expense			
	<u>TRAFFIC</u>			
1610	Commissions			
1620	Tariffs & Schedules			
1630	Advertising			
1690	Other Traffic Expenses			
	Total Traffic Expense			

Carrier: _____
PUC No.: _____
Island: _____

**EXHIBIT C-4
PROPERTY**

OPERATING EXPENSES - PROPERTY CARRIERS

Account No.	DESCRIPTION	PUC	NON-PUC	TOTAL
	<u>INSURANCE and SAFETY</u>			
1710	Public Liability & Property Damage			
1720	Cargo Loss & Damage			
1730	Fire, Theft and Collision			
1740	Carrier Paid Claims			
1790	Other Insurance & Safety Expenses			
	Total Insurance and Safety Expense			
	<u>ADMINISTRATIVE and GENERAL</u>			
1810	Office Rent			
1820	General Office Expenses			
1830	Outside Accounting Expense			
1831	Legal Expenses			
1840	Utilities			
1850	Bad Debts Expense			
1860	Consulting Services			
1870	Entertainment & Promotion			
1871	Dues & Subscription			
1872	Administrative Overhead Allocation			
1890	Other Administrative & General Expenses			
	Total Administrative and General Expense			
	<u>DEPRECIATION EXPENSES</u>			
1910	Building & Improvements			
1920	Revenue Equipment			
1930	Service Cars & Equipment			
1940	Shop & Garage Equipment			
1950	Office Furniture & Equipment			
1960	Other Fixed Assets			
1970	Non-PUC Fixed Assets			
1980	Amortization of Intangibles			
	Total Depreciation Expense			
	<u>OPERATING TAXES, LICENSES and FEES</u>			
2010	Vehicle License and Registration			
2011	Federal Highway Use Tax			
2020	Real Property Tax			
2030	PUC Motor Carrier Fee			
2040	Airport Fee			
2050	Public Service Company Tax			
2070	General Excise Tax			
2090	Other Taxes, Licenses and Fees			
	Total Operating Taxes, Licenses and Fees			

Carrier: _____
PUC No.: _____

**EXHIBIT C-5
PROPERTY**

OPERATING EXPENSES – PROPERTY CARRIERS

Account No.	DESCRIPTION	TOTAL
2100	Other Non-PUC Expenses (Specify):	
	Total Other Non-PUC Expenses	